
STATUTORY INSTRUMENTS

2021 No. 886

The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021

PART 2

Disability assistance: England and Wales, Scotland and Northern Ireland

Disability assistance: amendments relating to taxation excluding taxation as regards motor vehicles

Amendment of the Individual Savings Account Regulations 1998

3.—(1) The Individual Savings Account Regulations 1998⁽¹⁾ are amended as follows.

(2) In regulation 4ZE (permitted withdrawals from a junior ISA account where the named child is terminally ill)⁽²⁾—

(a) in paragraph (2)(b), in Case 1—

(i) in paragraph (i), omit “or Scotland”,

(ii) at the end of paragraph (i), omit “or”,

(iii) at the end of paragraph (ii) omit the full stop and insert—

“, or

(iii) in Scotland, falls within either of the provisions mentioned in paragraph (i), or is to be regarded as having a terminal illness in accordance with regulations for disability assistance for children and young people made under section 31 of the Social Security (Scotland) Act 2018.”,

(b) in paragraph (6)—

(i) in sub-paragraph (a), omit “and Scotland”,

(ii) at the end of sub-paragraph (a), omit “or”,

(iii) at the end of sub-paragraph (b), omit the full stop and insert—

“, or

(c) for Scotland, in either of the provisions mentioned in sub-paragraph (a), or as set out in regulations for disability assistance for children and young people made under section 31 of the Social Security (Scotland) Act 2018.”.

(1) [S.I. 1998/1870](#); relevant amending instruments are [S.I. 2011/1780](#) and [S.I. 2014/654](#).

(2) Regulation 4ZE was added by regulation 8 of [S.I. 2011/1780](#), and relevantly amended by [S.I. 2014/654](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
